CLASSIFICATION CONFIDENTIAL CONFIDENTIAL

INTELLOFAX &proved For BENERAL 2006/03/02/NCIA-RDIR82/00457R065/0004-4

INFORMATION REPORT

CD NO.

25X1

ď	ij	١,	181	LIS.A	C3.	z	- 4

SUBJECT Eural Land Tax, Ewangtung

DATE DISTRIL JUL 50

NU. OF PAGES

25X1

PLACE

ACQUIRED DATE OF INFO.

NO. OF ENCLS.

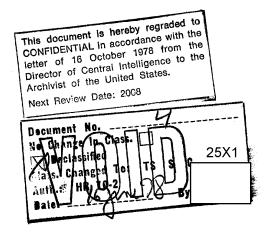
SUPPLEMENT TO REPORT NO.

25X1

Commence of the second VIIIS DOCUMENT OFFIAND INFORMATION AFFECTION THE RATIONAL DETERMED OF THE UNITED STATES LIVER THE BEACHING OF THE SEPICEACE ACT WE SERVED THE SEPICEACE ACT WE SERVED THE SERVED OF THE SEPICEACE ACT WE SERVED THE TERMEDISTOR OF THE SERVED OF THE CONTENTS IN ANY MARKET TO AT SHARESHOOD THE PROBLEMS OF THE SERVED STATES ANY MARKET THE SERVED STATES AND THE SERVED STATES AND THE SERVED SE

THIS IS UNEVALUATED INFORMATION

- The nominal, published standard tax on farm land throughout China is 25 percent of production. This tax rate has become meaningless because provincial administrations are given revenue quotas by the Peiping 25X1 authorities, which quotae are fixed without reference to the normal agricultural productivity of the areas required to meet them. The quota for Ewangtung Province has been tripled since the liberation of Canton. Guerrilla activities prevent the collection of this tax in most contains and the resulting deficit is assessed against areas where military control is such that taxes can be collected. The heaviest charge against Kwangtung is the support of the military forces in the province.
 - Land taxes are mainly collected in kind. The grains thus collected are largely turned over to the military and rationed to officials. Some must be shirped to Central China. In general, almost all grain in the hands of the cultivators was exhausted late in April, including seed grain and food stocks for the support of the farming populace while getting out the next crop. The only areas having food reserves are those where guerrilla activities prevent tax collectors.



	CLASSIFICATION	CONFIDENTIAL		to a real who against a constant of the lattice and and
STATE # X NAVY	NSRB	DISTRIBUTION		
ARMY X AIR	FB)	7		
The state of the s		1		

CONFIDENTIAL